

ID: CCA-916134-10

Number: **201043040**

Release Date: 10/29/2010

Office:

UILC: 6426.00-00

---

**From:**

**Sent:** Thursday 09/16/2010 1:42 PM

**To:**

**Cc:**

**Subject:** LPG Credits

You asked 2 questions regarding the alternative fuel credit for LPG used in fork lifts for the periods when the credit was in effect. You first asked whether the claim can be made on just a Form 4136 or whether 18.3 cents per gallon needed to be made on Form 720 and the remainder taken on Form 4136. You also asked if the claimant needed to be registered at the time the fuel was used or whether could it register later and file amended returns.

First, if the claimant is a Form 720 filer for any § 4041 tax, then it has to offset that liability first on the Form 720 and may take the remainder on either the Form 8849 or the Form 4136. If the claimant is not a Form 720 filer for any § 4041 tax, it can claim the whole amount on the Form 4136. Second, it can make a claim for any open year for which the credit was available after it gets a registration number.